

**31-20-105. Municipality may certify delinquent charges.**

Any municipality, in addition to the means provided by law, if by ordinance it so elects, may cause any or all delinquent charges, assessments, or taxes made or levied to be certified to the treasurer of the county and be collected and paid over by the treasurer of the county in the same manner as taxes are authorized to be by this title.

**Source:** L. 75: Entire title R&RE, p. 1127, § 1, effective July 1.

**Editor's note:** This section was contained in this title when it was repealed and reenacted in 1975. Provisions of this section, as it existed in 1975, are similar to those contained in 31-20-105 as said section existed in 1974, the year prior to the repeal and reenactment of this title.

**ANNOTATION**

**Authority to collect.** When the municipality by ordinance so provides, this section and said ordinance together constitute the authority, and the only authority, which the treasurer has for collecting said delinquent municipal assessments, in the same manner as he collects state, county, and municipal taxes; and when the municipality furnishes to the treasurer, with proof of the passage of an appropriate ordinance, the treasurer, without any other warrant, has the authority to collect the delinquent municipal assessment in the same manner as he collects other taxes. *City of Highlands v. Johnson*, 24 Colo. 371, 51 P. 1004 (1897).

**Priority.** A municipality may not impose a "superpriority lien" for nuisance abatement expenses except as specifically authorized by statute. *Gold Vein LLC v. Cripple Creek*, 973 P.2d 1286 (Colo. App. 1999).

**Applied** in *Elder v. Fox*, 18 Colo. App. 263, 71 P. 398 (1903).